In the Claims:

Kindly amend Claims 1, 5, 7, 8, 9, 15, 16, 17, 18 and 20 as follows:

1. (Amended) A sound diffuser with low frequency sound absorption, comprising:

a) a body having a front surface configured to diffuse sound waves; and

b) means receiving sound waves via [incorporated into] said front surface for absorbing sound waves below a desired cut-off frequency.

5. (Amended) The invention of Claim 4, wherein said [incorporating] receiving means is formed in said slots or holes.

7. (Amended) The invention of Claim 1, wherein said [incorporating] receiving means comprises a plurality of open slots.

8. (Amended) The invention of Claim 1, wherein said [incorporating] receiving means comprises a plurality of holes.

9. (Amended) The invention of Claim 8, wherein said holes comprise a first set of [relatively large] holes and a second set of [relatively small] holes smaller than said holes in said first set of holes.

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15. (Amended) The invention of Claim 7, wherein the slots are narrow enough to provide [significant] measurable low frequency absorption.

16. (Amended) The invention of Claim 7, wherein the [holes] slots are narrow enough to provide significant low frequency absorption.

17. (Amended) The invention of Claim 15, wherein said slots have a width of 0.1 millimeter to 1 millimeter.

18. (Amended) The invention of Claim 16, wherein said holes have a diameter of 0.1 millimeter to 1 millimeter.

20. (Amended) A method of making an acoustical device which absorbs sound below a crossover frequency and diffuses sound above said crossover frequency, including the steps of:

a) choosing a desired crossover frequency;

b) calculating a number of perforations to be formed in an existing diffuser and their respective areas by using an existing standard acoustic formulation[s such as]:

$$f = \frac{c}{2\pi}\sqrt{\frac{S}{LV}}$$

where f is the peak absorptive frequency, c is the speed of sound in air, S is the cross-sectional area of a hole, L is the apparent

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